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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9130.1**Effective Date: September 30,
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 (NASA Only)**Subject: NASA Financial Information Systems****Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [AppendixA](#) | [AppendixB](#) | [ALL](#) |

Chapter 1. General

1.1 Overview

1.1.1 This NPR establishes policy for the development, operation, evaluation, and reporting of all agency financial systems. The National Aeronautics and Space Administration (NASA) programmatic and institutional communities rely on financial management systems for support with budgeting, financial accounting, cash and cost management, and financial reporting activities. NASA follows the guidance defined in the Office of Management and Budget (OMB), Office of Federal Financial Management Core Financial Systems Requirements which are designed to guide agencies' compliance with a myriad of other laws and regulations affecting the design and operation of Federal Financial Management Systems. This NPR consists of the following chapters:

- a. Chapter 1. General Overview
- b. Chapter 2. Integrated Financial Management Systems
- c. Chapter 3. Financial Information
- d. Chapter 4. System Development and Change Management

1.2 Agency Requirements

1.2.1 The primary goals and objectives for NASA financial systems are to support the Office of the Chief Financial Officer (OCFO) and NASA for:

- a. Complete, reliable, consistent, and timely information prepared uniformly and responsive to the financial information needs of NASA management.
- b. Development and reporting of financial information.
- c. Integration of accounting and budgeting data.
- d. Systematic measurement of performance.
- e. Effective financial management tools to support NASA's mission.
- f. Accurate transaction processing and reporting.
- g. System controls to prevent overspending.
- h. Financial integrity, risk mitigation, and cost control.
- i. Operations reports supporting measurement against financial standards.

1.2.2 NASA financial management systems will integrate functional systems into information technology architecture. This means that financial management systems will:

- a. Share common data through NASA Structure Management (NSM).
- b. Perform financial functions and automatically exchange data with other systems.
- c. Promote control of resources, information quality, and performance review through uniformity of features and internal system controls providing validation of data throughout the system components.

1.2.3 Implementations, and changes to existing financial management systems must be coordinated through the NASA Integrated Enterprise Management Program (IEMP).

1.2.4 The IEMP establishes a single Agency-wide integrated financial management business solution comprising multiple components that all share a common data infrastructure, provide seamless integration, Agency-wide fiscal management capabilities, and readily available data and information for OCFO and operational managers.

1.2.5 NASA integrates financial information processed in subsidiary or feeder systems with its core accounting system to enable accurate and complete postings to the United States Standard General Ledger. Primary systems include those listed on the IEMP web site as either in operation or under development.

1.3 Roles And Responsibilities

1.3.1 Chief Financial Officer (CFO). OMB and Congress chartered the CFO with broad responsibilities for financial systems, making the CFO the key decision maker for managing and implementing changes to these systems. The NASA CFO is responsible to:

- a. Ensure the planning, design, implementation, operation, evaluation, and reporting of financial systems are performed in accordance with FMFIA requirements, the Chief Financial Officers Act of 1990, OMB Circular No. A-127, and other associated OMB directives and legislative pronouncements.
- b. Define requirements for, and maintain an integrated financial management system that complies with the requirements of 31 U.S.C. 902 (a) (3).
- c. Serve as the senior Agency official responsible for coordinating the overall NASA effort for assessing, improving, and reporting of financial systems in accordance with OMB Circular No. A-127, Section 4 of the FMFIA (31 U.S.C. 3512(d)), and other associated OMB directives.
- d. Review and approve the design requirements for the development and enhancement of NASA financial systems; monitor and evaluate the implementation of these systems; and determine the degree of conformance with the principles, standards, and related requirements prescribed by the Comptroller General of the United States, and OMB Circular No. A-34, Financial Accounting Principles and Standards.
- e. Function as the business process owner and decision maker for NASA financial systems.
- f. Work collaboratively with the CIO and the Integrated Enterprise Management Program Director to manage NASA financial system implementation, changes and use.

1.3.2 Chief Information Officer (CIO). The CIO's focus is primarily with the technical aspects of NASA financial systems. OMB and Congress chartered the CIO to provide the leadership, vision, communication, coordination, and innovation necessary to maximize government effectiveness in using information technology. The NASA CIO is the key decision maker for technical judgments concerning financial systems and is responsible to:

- a. Ensure the Agency's information resource management strategy for financial information systems is in alignment with the Agency CFO's mission, vision, and strategic goals.
- b. Provide sound standards and policies, such as, enterprise architecture and security for financial systems.
- c. Ensure strategies align with management practices for developing and operating financial systems.
- d. Maintain information security for financial systems.
- e. Construct and enforce sound enterprise architecture standards for financial systems.
- f. Employ effective financial information system management practices.
- g. Ensure effective Agency financial information system investment management practices.
- h. Work collaboratively with the CFO, and IEMP to manage NASA financial system implementation, changes and use.
- i. Maintain and publish an Agency-wide system inventory and a description of each system including its purpose and points of contact.

1.3.3 Integrated Enterprise Management Program Director. The IEMP Program Director reports to the CIO. The IEMP mission is to improve the financial, physical, and human resources management systems and processes

throughout the Agency. To re-engineer NASA's business infrastructure using industry "best practices" and implement supporting technology to provide the management information needed to support the Agency's strategic implementation plans, IEMP provides the following support:

- a. Design, implement, and operate financial systems in compliance with the Agency's financial management requirements, as defined in the NASA NPRs.
- b. Ensure Agency requirements for financial system designs have been approved through the CFO governance process before proceeding with the development and modification of a financial system.
- c. Ensure timely corrective action is taken regarding instances of nonconformance to IEMP policy.
- d. Perform assignments and functions found in the Service Level Agreement between IEMP Competency Center and the OCFO.

1.3.4 IEMP Competency Center (IEMPCC). The IEMPCC is responsible for managing operations for the CIO that support business systems and processes to improve NASA's fiscal and management accountability. The IEMPCC supports the technology and business process needs of the Agency through the integration of information technology and business process support professionals.

1.3.5 Office of Policy and Business Integration Director (OPBI). The OPBI Director is responsible to:

- a. Develop and issue NASA financial management system policy to provide guidance to headquarters and center personnel.
- b. Recommend assignments and functions for OCFO and IEMPCC, which are defined in a Service Level Agreement between the two entities.

1.3.6 Agency Business Process Lead. The Agency Business Process Lead is responsible to:

- a. Develop Agency standards for Financial Business Processes by coordinating the development of associated policies and procedures.
- b. Act as an application functional support expert for business process improvements and serve as a primary interface to the IEMPCC Functional Support Lead and the IEMPCC.
- c. Assist management officials to ensure all defined roles are staffed.
- d. Represent the OCFO and Center Business Process Leads(s) concerning input to changes to Agency business processes.
- e. Evaluate and submit Agency-initiated Change Requests.
- f. Coordinate maintenance of Agency-level master data.
- g. Engage multiple user constituencies (e.g., finance, budget, funds distribution, procurement, and Project Offices) to ensure issues with a business process are identified and resolved.
- h. Coordinate testing and acceptance of specified system changes.
- i. Coordinate complex business process changes.

1.3.7 Agency Reporting Lead. The Agency Reporting Lead is responsible to:

- a. Develop agency standards for financial reporting by coordinating the development of associated policies and procedures.
- b. Work with the Center Reporting Leads, Business Warehouse Reporting Leads, and IEMPCC as the focal point for Agency-level reporting.
- c. Work to develop specific report requirements to meet agency internal and external reporting requirements. Translate requirements and ensure timely delivery of reports.

1.3.8 Center Chief Financial Officer. The Center Chief Financial Officer is responsible to:

- a. Ensure Center user controls over financial systems are implemented.
- b. Monitor organizations outside of the Agency that process transactions on behalf of the Center to ensure accuracy and completeness of financial data.
- c. Make assignments for center operation support for financial systems. The assignments and functions are found in the current Service Level Agreements between IEMP Competency Center and the OCFO.

1.3.9 NASA Shared Services Center (NSSC) Chief Financial Officer. The NSSC Chief Financial Officer has the same responsibilities as the Center CFO.

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